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An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§6, ¶D, as amended by PL 1999, c. 502, §2, is further amended to read:

D. To residents of incorporated nonprofit church-affiliated congregate housing facilities for the elderly in which at least 75% of the units are available for leasing to eligible lower-income residents; and

Sec. 2. 36 MRSA §1760, sub-§6, ¶E, as enacted by PL 1999, c. 502, §3, is amended to read:

E. Served by colleges to employees of the college when the meals are purchased with debit cards issued by the colleges; and

Sec. 3. 36 MRSA §1760, sub-§6, ¶F is enacted to read:

F. Provided to an employee of an eating establishment as defined in Title 22, section 2491, subsection 7 while that employee is actually working, up to a maximum cost to the employer of \$6 per day.

Sec. 4. Effective date. This Act takes effect October 1, 2007.

SUMMARY

This bill exempts from the sales and use tax meals, up to a maximum cost to the employer of \$6 per day, provided to an employee of an eating establishment while that employee is working.